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September 10, 2007

Via Electronic Court Filing and First Class Mail

Hon. Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
One Bowling Green, Courtroom 610
New York, New York 10004-1408

Re: In re: Delphi Corporation, *et al.*
Case No. 05-44481 (RDD) (Jointly Administered)

Your Honor:

On March 16, 2007, the Debtors filed their Eleventh Omnibus Claims Objection (the "Objection") through which they objected to the claim of the Lockport City Treasurer ("Lockport"). On April 12, 2007, Lockport filed a response to the Objection (the "Response"). The parties have negotiated a resolution to the Objection and Your Honor so ordered a stipulation and order (the "Stipulation") compromising and allowing the claim of Lockport on September 4, 2007. Pursuant to the terms of the Stipulation, Lockport hereby withdraws its Response.

Very truly yours,

/s/ Beth Ann Bivona

Beth Ann Bivona
for DAMON & MOREY LLP

BABi/mab

cc: John Wm. Butler, Jr., Esq.
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